

Imperial Valley College

Academic Senate

Agenda

Wednesday, March 16, 2016, 12:50 PM

Board Room

Mission: The mission of this organization shall be to represent the faculty in the formation of college and district policy on academic and professional matters, as mandated by Title 5, Section 53200 (b) and AB-1725, Shared Governance.

MEMBERSHIP

Michael Heumann, Senate President
Mary Lofgren, Senate President-Elect

Arts, Letters, and Learning Services

Olivia Garcia (Secretary)
Diane Harris
Frank Hoppe
Xochitl Tirado

Math and Sciences Division

Caroline Bennett (Treasurer)
Suzanne Gretz
Mardjan Shokoufi
Alex Voldman

Health and Public Safety

Rick Goldsberry
Roberta Webster

CTE-EWD

Frank Miranda
Jose Velasquez

Student Services

Ralph Marquez
Norma Nunez

Part-Time Faculty

Michael Capeci
Mike Palacio, Jr.

At-Large Senators (Nine)

Stella Orfanos-Woo
Jesus Esqueda
Cathy Zazueta
Gilbert Campos
Allyn Leon
Lorraine Mazeroll
Daniel Gilison (Vice President)
Ed Wells
Dave Drury

Ex-Officio

Eric Lehtonen (Past President)
Nicholas Akinkuoye (Chief Instruction Officer)
Edalaine Joy Tangoan (ASG President)

A. Call to Order by the President

Roll call by Secretary

B. Visitor's Comments

At this time persons may speak to the Academic Senate either on an agenda item or on other matters of interest to the public that are within the subject matter jurisdiction of the Academic Senate. However, please note that this is an open meeting, and anyone may speak to an agenda item during discussion or debate. (Only Senators may move or second any motion, and only Senators may vote.) If you wish to be heard at this time, please stand and identify yourself to the Academic Senate President.

C. Consent Agenda

1. Academic Senate Minutes of 2 March 2016
2. Curriculum Committee Minutes of 18 February 2016
3. Recommendations to the President for 18 February 2016
4. Recommendations to the Board for 18 February 2016

D. President's Report

E. Treasurer Report

F. Action Items

1. Resolution on Open Educational Resources—Second Reading

G. Discussion Items (limited to 10 minutes each)

1. AP 7135 Payroll Processing
2. National Readiness Employment Certificate—Efrain Silva

H. Information Items (limited to 3 minutes each)

1. ESL Program Ad Hoc Committee
2. Academic Senate At-Large Election Update
3. Senate Fundraiser Update
4. Rafael Santos Award

I. Reports

J. For the Good of the Order

K. Adjournment

A. Call to Order by the President: 12:53 pm

Present: Michael Heumann, Mary Lofgren, Olivia Garcia, Frank Hoppe, Xochitl Tirado, Caroline Bennett, Mardjan Shokoufi, Alex Voldman, Ralph Marquez, Norma Nunez, Michael Capeci, Mike Palacio, Jr., Stella Orfanos-Woo, Jesus Esqueda, Cathy Zazueta, Gilbert Campos, Allyn Leon, Lorraine Mazeroll, Daniel Gilison, Ed Wells, Dave Drury, Eric Lehtonen, Edalaine Joy Tangoan

Absent: Diane Harris, Suzanne Gretz, Rick Goldsberry, Roberta Webster, Frank Miranda, Jose Velasquez, Nicholas Akinkuoye

Visitors: Gaylla Finnell, Mary-Jo Wainwright

B. Visitor's Comments

1. Eric Lehtonen: tickets for IVROP "Dancing with the Stars"
2. Michael Capeci: How does college benefit from dual enrollment/ROP classes?
 - a. Ed Wells: grant funding mandated from Sacramento chancellor's office; increase in student population who are coming to IVC because of HS program
 - b. Mary-Jo Wainwright: college does not pay instructor for this teaching
 - c. President Heumann: no FTES credit, but credit for completion

C. Consent Agenda

1. Academic Senate Minutes of 17 February 2016
2. Curriculum Committee Minutes of 3 December 2015
3. Recommendations to the President for 3 December 2015
4. Recommendations to the Board for 3 December 2015
 1. (M/S/C: Dave Drury/Allyn Leon)

D. President's Report

1. Board retreat (board room) 3/5/16: 8:30 am

E. Treasurer Report

1. no change: \$3,905.84

F. Action Items

1. Accreditation Midterm Report— Second Reading
 1. (M/S: Dave Drury/Allyn Leon)
 2. Approved through college council; agenda item at special board retreat
2. Vote on Faculty Members for Administrative Hiring Committees
 1. Cannot do secret ballots according to Brown Act; names are recorded below
 1. Dean of Counseling: Gilbert Campos/Lorraine Mazeroll
 2. Dean of Student Affairs: Ralph Marquez/Norma Nava
 3. Chief Technology Officer: Gordon Bailey/Rick Castrapel
 4. Foundation Director: Leticia Pastrana/Rumaldo Marquez

2015-16 Academic Senate Ballot for Faculty Representatives to Administrative Screening Committees
Please select TWO representatives for each screening committee

Dean of Counseling

4---Diana Barrios: Norma Nunez, Mardjan Shokoufi, Daniel Gilison, David Drury

7---Gilbert Campos: Xochitl Tirado, Lorraine Mazeroll, Jesus M. Esqueda, Ralph Marquez, Gilbert Campos, Frank Hoppe, Stella Orfanos-Woo

3---Michael Capeci: Mike Palacio, Michael Capeci, Caroline Bennett

5---Jesus Esqueda: Xochitl Tirado, Jesus M. Esqueda, Ralph Marquez, Gilbert Campos, Stella Orfanos-Woo

1---Suzanne Gretz: Edward Wells

1---Rumaldo Marquez: Alex Voldman

8---Lorraine Mazeroll: Alex Voldman, Daniel Gilison, Olivia Garcia, Lorraine Mazeroll, Mary Lofgren, Caroline Bennett, Edward Wells, Frank Hoppe

2---Leticia Pastrana: Allyn Leon, David Drury

2---Aruna Patel: Allyn Leon, Leticia Pastrana

0---James Patterson

2---Jose Plascencia: Cathy Zazueta, Mary Lofgren

4---Mardjan Shokoufi: Norma Nunez, Mardjan Shokoufi, Michael Capeci, Leticia Pastrana

1---Bradford Wright: Olivia Garcia

1---Cathy Zazueta: Cathy Zazueta

Foundation Director

8---Suzanne Gretz: Cathy Zazueta, Allyn Leon, David Drury, Olivia Garcia, Michael Capeci, Mary Lofgren, Edward Wells, Leticia Pastrana

11---Rumaldo Marquez: Xochitl Tirado, Norma Nunez, Alex Voldman, Cathy Zazueta, Allyn Leon, Daniel Gilison, Lorraine Mazeroll, Ralph Marquez, Caroline Bennett, Stella Orfanos-Woo, Michael Heumann (tie-break vote)

13---Leticia Pastrana: Norma Nunez, Mardjan Shokoufi, Alex Voldman, Daniel Gilison, David Drury, Olivia Garcia, Jesus M. Esqueda, Gilbert Campos, Michael Capeci, Mary Lofgren, Caroline Bennett, Frank Hoppe, Leticia Pastrana

10---Cathy Zazueta: Xochitl Tirado, Mardjan Shokoufi, Mike Palacio, Lorraine Mazeroll, Jesus M. Esqueda, Ralph Marquez, Gilbert Campos, Edward Wells, Frank Hoppe, Stella Orfanos-Woo

Dean of Student Affairs

2---Diana Barrios: Norma Nunez, Michael Capeci

3---Lupita Castro: Norma Nunez, Daniel Gilison, Olivia Garcia

4---Suzanne Gretz: Alex Voldman, Mike Palacio, Edward Wells, Leticia Pastrana

11---Ralph Marquez: Cathy Zazueta, David Drury, Lorraine Mazeroll, Jesus M. Esqueda, Ralph Marquez, Gilbert Campos, Mary Lofgren, Caroline Bennett, Edward Wells, Frank Hoppe, Stella Orfanos-Woo

1---Rumaldo Marquez: Allyn Leon

8---Norma Nava: Xochitl Tirado, Cathy Zazueta, Lorraine Mazeroll, Jesus M. Esqueda, Ralph Marquez, Gilbert Campos, Caroline Bennett, Stella Orfanos-Woo

0---Leticia Pastrana

3---Mardjan Shokoufi: Mardjan Shokoufi, Allyn Leon, Mary Lofgren

6---Lisa Solomon: Xochitl Tirado, Alex Voldman, Olivia Garcia, Michael Capeci, Frank Hoppe, Leticia Pastrana

1---Bradford Wright: Daniel Gilison

2---Cathy Zazueta: Mardjan Shokoufi, David Drury

Chief Technology Officer

9---Gordon Bailey: Norma Nunez, Alex Voldman, Allyn Leon, Daniel Gilison, Olivia Garcia, Ralph Marquez, Mary Lofgren, Edward Wells, Frank Hoppe

8---Rick Castrapel: Norma Nunez, Allyn Leon, Daniel Gilison, Lorraine Mazeroll, Jesus M. Esqueda, Gilbert Campos, Caroline Bennett, Stella Orfanos-Woo

3---Richard Epps: Mike Palacio, Michael Capeci, Mary Lofgren

4---Suzanne Gretz: David Drury, Edward Wells, Frank Hoppe, Leticia Pastrana

5---Ralph Marquez: Lorraine Mazeroll, Jesus M. Esqueda, Ralph Marquez, Gilbert Campos, Stella Orfanos-Woo

0---Rumaldo Marquez

7---James Patterson: Xochitl Tirado, Mardjan Shokoufi, Alex Voldman, Cathy Zazueta, David Drury, Michael Capeci, Caroline Bennett

3---Leticia Pastrana: Xochitl Tirado, Mardjan Shokoufi, Leticia Pastrana

0---Bradford Wright

2---Cathy Zazueta: Cathy Zazueta, Olivia Garcia

G. Discussion Items (limited to 10 minutes each)

1. Honors Committee
 1. No honors classes in spring 2016
 1. #1 reason: no Honors chair
 2. Fewer people to do honors classes/fewer students attending
 3. Last semester, Rob Baukholt stated to move past pilot stage, need coordinator and release time
 1. Should have a thriving program to do these things, but right now, it's not even growing
 4. Options: stop program or continue with new coordinator
 5. Students self-select currently; GPA requirement was lowered to 3.25
 6. Curriculum issue: add to catalog
 7. Honors sections: 16 sections Fall 2015: 10 classes, 8 instructors: 3 students
 8. Tried to give instructors credit per student who completed (not even discussed in negotiations)
 9. Possibility of registration priority for honors students
 10. Get ASG involved; no real discussion from student perspective
 11. Need to continue discussion with a few other groups before making decisions
 12. In order to move forward, need an Honors coordinator
 2. Resolution on Open Educational Resources—First Reading
 1. AB 798 passed last year: College Textbook Affordability Act
 1. Funds for Cal State and community college to develop resources to fund free/low cost textbooks
 2. \$50,000 available but have 2 requirements:
 1. Need to pass resolution and develop a plan
 3. Foresee legal issues with copyright
 4. Development of resources have been on-going: more in math/science
 5. Growing group of educators who put together high-quality information and can be used right now
 6. Should go by discipline, not by individual instructor; concern with being “forced” by state
 3. Faculty Lounge & Mail Room Use
 1. Should put a sign up “Faculty Lounge”
 2. Students had been pointed to faculty microwave by cafeteria staff
 3. Take names off mailboxes
 4. Put scantron machines in faculty lounge if mail room is changed over
 5. Give use over to Veterans’ Center; explore cost of sealing off mail room
 6. Talk to college council, facilities
 4. Chapter 3 Board Policies
 1. Some changes to college; some changes required by law

H. Information Items (limited to 3 minutes each)

1. Senate Fundraiser
 1. Need a meeting with new foundation director; hoping to attempt something similar to last year
2. IEPI Visit

1. Outside people coming in to review college in the following areas:
 1. Enrollment management, SLO, Distance Ed, Basic Skills
 2. Institutional effectiveness is a new hybrid section being evaluated for accreditation
 3. This visit is really to implement best practices and to be eligible for funding
 4. Some faculty involved
3. Academic Senate At-Large Election
 1. Election: March 21-25, 2016, week before Spring Break
 2. Deadline to submit nominations: Friday, March 11, 2016
 3. 3 positions available

I. Reports

1. ASG: June 3: spring awards banquet: recommend department awards, not division
2. Union busy again: coordinator positions changing in contract; still working on Article 11; now looking at grants and categorical funds

K. Adjournment: 1:47 pm



IMPERIAL VALLEY COLLEGE
CURRICULUM COMMITTEE MINUTES (Adopted)
 Regular Meeting, Thursday, February 18, 2016
 12:50 p.m. –Board Room

Present:	<input checked="" type="checkbox"/> Nicholas Akinkuoye	<input checked="" type="checkbox"/> Craig Blek	<input checked="" type="checkbox"/> Roberta Webster for Tina Aguirre	<input checked="" type="checkbox"/> David Drury
	<input type="checkbox"/> Kathleen Dorantes	<input type="checkbox"/> Gaylla Finnell	<input checked="" type="checkbox"/> Daniel Gilison	<input checked="" type="checkbox"/> Carol Hegarty
	<input checked="" type="checkbox"/> Allyn Leon	<input checked="" type="checkbox"/> Jose Lopez	<input type="checkbox"/> Norma Nava	<input checked="" type="checkbox"/> Trinidad Argüelles
	<input checked="" type="checkbox"/> Frank Rapp	<input checked="" type="checkbox"/> Jose Ruiz	<input checked="" type="checkbox"/> Sydney Rice	<input checked="" type="checkbox"/> Veronica Soto
	<input checked="" type="checkbox"/> Kevin White	<input type="checkbox"/> Cathy Zazueta	<input checked="" type="checkbox"/> ASG Representative Benjamin Barajas Christine Bermudez	
Consultants:	<input type="checkbox"/> Ted Cesar	<input checked="" type="checkbox"/> Becky Green	<input checked="" type="checkbox"/> Gloria Hoisington	<input type="checkbox"/> Ashok Naimpally
	<input checked="" type="checkbox"/> David Zielinski	<input type="checkbox"/> Jill Nelipovich	<input type="checkbox"/> Norma Nunez	<input checked="" type="checkbox"/> Efrain Silva
Ex-officio	<input type="checkbox"/> Michael Heumann			
Visitors:	John Fahim			
Recorder:	Dixie Krimm			

I. Opening of the Meeting

A. Call to order

Frank Rapp called the regular meeting of the Imperial Valley College Curriculum Committee to order at 12:56 pm on Thursday, February 18, 2016.

B. Approval of the Minutes

1. Regular Meeting of December 3, 2015

M/S/C (Akinkuoye/Drury) to approve the minutes of the December 3, 2015, regular meeting of the Curriculum Committee, as presented.

II. Action Items

A. Credit Courses

1. Revised Courses

- a. **AJ 141 – Arrest and Firearms (3.5)**
- b. **EDUC 200 – Introduction to Elementary Classroom Teaching (3)**

M/S (Soto/Leon) to approve the revision to AJ 141 and EDUC 200 as indicated in CurricUNET, effective 2016-2017. The motion carried.

2. New Courses

- a. **AMSL 220 – Linguistics of American Sign Language (3)**
- b. **CIS 115 – Microsoft Outlook (1)**
- c. **CIS 150 – Computer Graphics – Illustrator (3)**
- d. **CIS 180 – Advanced Computer Graphics (3)**
- e. **GEOG 140 – California Geography (3)**
- f. **RNEW 105 – Introduction to Energy Compliance (3)**
- g. **RNEW 111 – Introduction to Power Plant Operations I (3)**

- h. **RNEW 112 – Introduction to Power Plant Operations II (3)**
- i. **RNEW 135 – Introduction to Alternative Fuels (3)**

M/S (Blek/Drury) to approve the addition of items a. through i. above, to the credit curriculum, effective 2016-2017, as presented. The motion carried

B. Distance Education Courses – Addendum Documentation

- 1. **CIS 115 – Microsoft Outlook (1)**
- 2. **CIS 150 – Computer Graphics – Illustrator (3)**
- 3. **CIS 180 – Advanced Computer Graphics (3)**
- 4. **GEOG 140 – California Geography (3)**

M/S (Soto/Leon) to approve the Distance Education Addendums for CIS 115, CIS 150, CIS 180, and GEOG 140, effective 2016-2017, to provide greater access and allow the inclusion of all modalities of learning, as presented. The motion carried.

C. Degrees and Certificates

1. Revised Degree and Certificate

a. Digital Design and Production Degree and Certificate

M/S (Blek/Leon) to approve the revision of the Digital Design and Production Degree and Certificate, as indicated in CurricUNET, effective 2016-2017, as presented. The motion carried.

2. New Associate Degrees for Transfer

a. Geography for Transfer A.A.-T

M/S (Soto/White) to approve the addition of the Geography for Transfer A.A.-T, effective 2016-2017, as presented. The motion carried.

b. Biology for Transfer A.S.-T

M/S (Gilison/Soto) to approve the addition of the Biology for Transfer A.S.-T, effective 2016-2017, as presented. The motion carried.

3. New Certificate

a. Alternative and Renewable Fuels Technology Certificate

M/S (Blek/Drury) to approve the addition of the Alternative and Renewable Fuels Technology Certificate, effective 2016-2017, as presented. The motion carried.

Efrain Silva commented that we currently have low enrollment in renewable energy courses. There is also the question of industry certification in connection with the new program and if there is it must be incorporated into the program description.

John Fahim – we missed some opportunities regarding solar, the industry is now requiring technicians that have different training. 80-100 dollars per hour being paid for people to come from out of state. Electrical is no longer part of what the industry wants. NABCEP, we must have at least 14 students to continue to offer the program. Timing and student expectations are issues, the solar program must be revisited to assure that the program is providing the necessary training.

Alternative fuel is a different type of program. If we don't start the program now and recruit we are going to miss out on the opportunities to provide trained students. There is no single certification for alternative fuels but it meets the department of energy's standards. There are issues with solar but this program is not the same as solar. It was recommended by the advisory board to provide the type of training provided by this program.

Efrain – there is a lack of full time faculty that affects the continued support of creating a successful program. There is a concern that this type of program would need someone in a full time capacity to be able to promote and recruit to make the program successful.

This is an entry level certificate – all students are being recruited. The Imperial Valley has the perfect resources for this type of program. Skills learned are specific to the work that needs to be performed.

Members discussed the various events that could be used to promote these programs.

III. Discussion Items

None.

IV. Information Items

V. Other Items

VI. Next Regular Meeting: March 3, 2016, 12:50pm in the Board Room

VII. The meeting adjourned at 1:26 p.m.

In accordance with the Ralph M. Brown Act and SB 751, minutes of the IVC Curriculum Committee record the votes of all committee members as follows: (1) Members recorded as absent are presumed not to have voted; (2) the names of members voting in the minority or abstaining are recorded; (3) all other members are presumed to have voted in the majority.

Resolution No.: Major, Certificate, Course Additions and Deletions

WHEREAS, new programs, deleted programs and new courses within the programs have been approved by the Curriculum Committee and instructional administration, and satisfy all applicable requirements of Title 5 regulations. All factors, taken as a whole, support the establishment and maintenance of the proposed instructional programs and courses.

BE IT RESOLVED that the Board approves the recommendation of the Curriculum Committee (02/18/16) and the Academic Senate (03/16/16), with the consent of the Superintendent/President, as follows:

New Courses

- AMSL 220 – Linguistics of American Sign Language (3)
- CIS 115 – Microsoft Outlook (1)
- CIS 150 – Computer Graphics – Illustrator (3)
- CIS 180 – Advanced Computer Graphics (3)
- GEOG 140 – California Geography (3)
- RNEW 105 – Introduction to Energy Compliance (3)
- RNEW 111 – Introduction to Power Plant Operations I (3)
- RNEW 112 – Introduction to Power Plant Operations II (3)
- RNEW 135 – Introduction to Alternative Fuels (3)

New Associate Degree for Transfer

- Biology for Transfer A.S.-T.
- Geography for Transfer A.A.-T.

New Certificate

- Alternative and Renewable Fuels Technology Certificate

**APPROVAL OF PROGRAM, CURRICULUM AND COURSE DEVELOPMENT AND MAINTENANCE
AS DELEGATED TO THE SUPERINTENDENT/PRESIDENT BY THE BOARD OF TRUSTEES
(RESOLUTION NO. 14130, 6/18/08)**

WHEREAS, Board Policy BP 4020, Program, Curriculum and Course Development, provides that:

- ◆ all new programs and program deletions, and individual degree applicable credit courses offered as part of a permitted educational course, and nondegree-applicable credit and degree-applicable courses that are not part of an existing approved program (i.e., stand-alone courses) shall be approved by the Board; and
- ◆ the Board delegates the authority for all other actions to the Superintendent/President.

BE IT RESOLVED that the Superintendent/President approves the recommendations of the Curriculum Committee (02/18/16) and the Academic Senate (03/16/16), as follows:

Revised Credit Courses

AJ 141 – Arrest and Firearms (3.5)

EDUC 200 – Introduction to Elementary Classroom Teaching (3)

Distance Education Courses

CIS 115 – Microsoft Outlook (1)

CIS 150 – Computer Graphics – Illustrator (3)

CIS 180 – Advanced Computer Graphics (3)

GEOG 140 – California Geography (3)

Revised Degree and Certificate

Digital Design and Production Degree and Certificate

Victor Jaime, Superintendent/President

Date

Imperial Valley College Academic Senate
Resolution on Open Educational Resources
First Reading: March 2, 2016
Second Reading: March 16, 2016

Whereas, The significant rise in costs of textbooks is a barrier to college attendance, student access, and student success;

Whereas, Many colleges are interested in reducing the cost of textbooks to increase student access to necessary course materials; and

Whereas, The intent of the College Textbook Affordability Act of 2015 (AB 798, Bonilla, 2015) is to reduce costs for college students by encouraging faculty to accelerate the adoption of lower cost, high-quality, open educational resources (OER);

Resolved, That the Imperial Valley College Academic Senate supports efforts to increase student access to high-quality open educational resources and reduce the cost of textbooks and supplies for students in course sections for which open educational resources are to be adopted to accomplish cost savings for students.

IMPERIAL COMMUNITY COLLEGE DISTRICT AP 7135 Payroll Processing

References:

Education Code §§70902, 87040, 87801, 88160-88167, Government Code 53200, Board Policy 7130 and 7385, and Administrative Procedures 6315 and 6150

Summary

As the District strives for more efficient means of ensuring accountability and internal controls, the payroll processes (reference the attached processes map) should be regularly reviewed and monitored for trends, compliance, and enhancement opportunities. Individual employees and area supervisors (i.e. approving managers or administrators) are responsible for the accuracy and timeliness of the timecard data used by the human resources and payroll staff. Since employee wages, benefits, and employment taxes represent the vast majority of general fund expenditures, the accuracy of this data is crucial to the overall accuracy of the District's accounting records and financial statements.

The District is dependent on the Imperial County Office of Education (ICOE) to process certain portions of the payroll process. Therefore, certain restrictions related to payroll practices, options, and systems apply.

Pay Dates

The normal pay dates for all employees are the last working day of the month. If the last working day of the month falls on a weekend, the pay date is the preceding Friday. If the last working day of the month falls on a district holiday, the pay date is the preceding workday. December pay dates will normally occur prior to the winter holiday break.

Payroll Periods and Frequencies

The following payroll periods and frequencies apply for all district employees:

- A. 10-month employee – August 31 through May 31 (or in accordance with collective bargaining agreement) (10 pay dates)
- B. 11-month employee – August 31 through June 30 (or in accordance with collective bargaining agreement) (11 pay dates)
- C. 12-month employee – July 31 through June 30 (12 pay dates)
- D. Part-time faculty and payments for overload – initial payments will be by the 10th of the month (following the start of a semester), followed by 4 payments on the last day of the month.

Deadlines

Time reports are normally to be submitted on or before 4 p.m. on the tenth day of the month except for December. Due to the early pay date in December, all time reports are

to be received by the Payroll Office on or before 4 p.m. on December 1 or as identified in the notification sent out to all employees in November.

Written authorization for payroll deductions from pay warrants paid at the end of the month must be received by the Payroll Office not later than the tenth of the month prior to the deduction taking place.

Garnishment of Wages

The district is required by law, when served with an income execution, wage assignment, Family Court Support Order, or federal-tax levy against an employee, to make deductions from the individual's wages until the debt has been satisfied, or as otherwise required by the order. Upon receipt of a garnishment order, the employee is sent notification of the order, and the Payroll Office establishes the deduction schedule according to the terms contained in the order or other notification.

Deductions and Payroll Advances

In accordance with applicable regulations and District policies, employees may submit signed requests for voluntary payroll deductions (e.g. IRAs, 125 plans, etc.). Members of collective bargaining units have dues deducted from their payroll, unless otherwise specifically arranged by their union leadership (e.g. charitable donations to a specified list).

Employees may request up to one payroll advance per twelve month period for emergency situations. Requests must be in writing to the Chief Human Resources Officer (CHRO) and include the reason for the request and the check request date. The advanced amount (no more than half of their regular contract check amount for the month) will be reduced in 2 equal payments from the employee's next two regular payroll warrants. The Payroll Coordinator will maintain Payroll Advance Request forms.

Underpayments, Docks, and Overpayments

Once an underpayment has been substantiated, the Payroll Coordinator will notify the employee. Underpayments will be paid to the employee either through the next possible payroll warrant or through a separate warrant depending on the timing of the payroll process.

Employees who received payment for time worked that doesn't actualize (e.g. called in sick, etc.) and the employee is unable or unwilling to use eligible accrued time, will have their pay docked for an amount equal to that time on the next possible pay period.

The Payroll Coordinator will similarly notify employees of any overpayments. The employee and the district must sign a repayment agreement before the deductions begin. If an employee does not agree to sign a repayment agreement, the employee would then be advised that legal action may be taken to recover the overpayment. Overpayments to employees may be repaid by personal check, cash, or payroll deduction. Payroll deduction for salary overpayment may only be used if authorized by

the employee. The overpayment must be recovered within the same tax year to be reflected on the current W-2.

Fiscal Year versus Calendar Year

Most outside agencies use a calendar year; however, the District uses a fiscal year which ends on June 30th. A common reason for using the fiscal year rather than a calendar year is to follow the natural cycle of business (known as “the natural business year”). As a school district, we are required to follow the state’s fiscal year. The District Payroll Department is required to accumulate information on both a fiscal and calendar year basis due to the federal and state wage and tax reporting requirements.

Payroll Delivery

Employees who receive actual paper checks (known as “live checks”) can pick up their checks in the human resources office during specified hours on payday (the actual last working day of the month). Checks not picked up on payday will be mailed via regular mail to the last address reported by the employee. That mailing will occur the first working day after payday. Checks are released only to employees, unless the employee has provided written authorization to release the check to another individual.

District employees are permitted to have one direct deposit account. Employees who receive their pay via direct deposit will receive detailed information forms about their deposit (commonly called “check stubs”). These checks stubs will be available to be picked up in the human resources office during specified hours on payday (the actual last working day of the month). Check stubs not picked up on payday will be mailed via regular mail to the last address reported by the employee. That mailing will occur the first working day after payday. Employees may request via email a record of their payroll history from the Payroll Coordinator.

Internal Controls

Internal controls are defined by the American Institute for Certified Public Accountants (AICPA) as “the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of the financial records.” The payroll system needs an effective internal control structure to ensure appropriateness, reliability, and timeliness of the data provided to management. The internal control structure is composed of three essential elements - the control environment, the accounting system, and the control procedures

Control Environment

Control environment reflects the overall attitudes and the philosophies of the District. In order to strengthen internal controls, a segregation of duties exists between the timesheet approver, human resources staff member and the Payroll Coordinator. In the payroll/human resources arena, such factors include, but are not limited to:

- Management’s philosophy and operating style - internal control within these areas depends on authorization and approval of documents, security, access, accurate recording and review.

- Organizational Structure – payroll/human resources has direct responsibility and authority to implement policies set by the District (BPs or APs) and as directed through applicable federal and state regulations.

External influences that affect the District's operation and practices - it is the payroll/human resources function to meet on regulations issued by the federal government of other regulatory agencies, including periodic audits by such agencies, as well as an independent audit which is completed annually.

Control Procedures

Control procedures are the policies and procedures that management has established to provide reasonable assurance that objectives are met. Control procedures penetrate both the control environment and the data processing levels.

- Segregation of job duties
- Proper authorization
- Design and use of adequate documents and records
- Adequate safeguards over access to and use of records

The payroll process typically depends on two categories of data: constant data and current period variables.

Constant data are defined as those items contained in the employee's record, such as rate of pay, cost center, and eligibility for benefits. Current period variables interact with constant data and change from period to period, such as regular hours worked, sick or vacation time used, and overtime hours worked.

Proper Treatment of Deductions

- The employee requests deduction from their pay and signs an authorization for such deductions (except for wage attachments allowed under federal and state law).
- The Payroll Coordinator and Human Resources Specialist ensure employee eligibility of benefits or personal deductions as requested.
- Any deduction notice is filed in employee's payroll files.
- Copies of signed documents are passed on to other areas, if required.

Management Reports

As a final safeguard against errors and fraud, it is critical that information relating to personnel and compensation be provided to immediate supervisors, department heads, and administrators for review. Reports should be compiled to keep those responsible for their budget expenditures informed in order for them to take appropriate action in a timely manner.

No BP